

UNITED STATES DISTRICT COURT
DISTRICT OF SOUTH CAROLINA
COLUMBIA DIVISION

UNITED STATES OF AMERICA

CRIMINAL NO. 3:25-cr-00761

v.

18 U.S.C. § 1343

18 U.S.C. § 371

18 U.S.C. § 981(a)(1)(C)

28 U.S.C. § 2461(c)

NATASHA MICHELLE GABRIEL

INFORMATIONCOUNT 1

Wire Fraud

THE UNITED STATES ATTORNEY CHARGES:

At all times relevant to this Information,

1. The Paycheck Protection Program (PPP) was a federal program that offered United States government-backed loans to small businesses during the COVID-19 pandemic. It provided funds to maintain payrolls, hire back laid-off employees, and cover expenses such as rent, mortgage interest, and utility bills.
2. The Paycheck Protection Program operated through the Small Business Administration (SBA) by allowing lenders, federally insured banks and credit unions, and other SBA-approved lenders to make PPP loans available to small businesses.
3. PPP loans are entirely forgivable by the United States if the proceeds were used to cover payroll costs, including salaries and employee benefits and certain other non-payroll costs.
4. Fountainhead Commercial Capital and BSD Capital Inc. d/b/a "Lendistry" are financial institutions as defined by Title 31, United States Code Section 5312(a)(2).

THE SCHEME AND ARTIFICE TO DEFRAUD

5. **NATASHA MICHELLE GABRIEL**, and others known and unknown to the United States Attorney, secured by online application PPP loans by making false statements concerning business expenses, including payroll, taxes, and other operating costs.
6. The defendant **NATASHA MICHELLE GABRIEL**, and others known and unknown to the United States Attorney, secured fraudulent PPP loans totaling approximately \$41,056.00.
7. Between on or about May 12, 2021, and on or about June 4, 2021, in the District of South Carolina, the defendant **NATASHA MICHELLE GABRIEL** and others known and unknown to the United States Attorney, devised and intended to devise a scheme and artifice to defraud the United States, and to obtain money and property of the United States by means of materially false and fraudulent pretenses, representations and promises, and for the purpose of executing the scheme described above, and attempting to do so, caused to be transmitted by means of wire communication in interstate commerce signals and sounds, specifically; false, fictitious, and fraudulent PPP applications.

In violation of Title 18, United States Code, Section 1343.

COUNT 2

Conspiracy to Defraud the United States

THE UNITED STATES ATTORNEY FURTHER CHARGES:

8. From between on or about January 1, 2022, and continuing thereafter until on or about April 15, 2024, in the District of South Carolina and elsewhere, the defendant, **NATASHA MICHELLE GABRIEL**, and others known and unknown to the United States Attorney, knowingly and willfully conspired and agreed together and with each other, (and with other persons both known and unknown to the United States Attorney), to defraud the United States of and concerning its governmental functions and rights, hereafter described, that is; of and concerning its right to have its business and its affairs, and particularly the transaction of the official business of the Treasury Department, conducted honestly and impartially, free from fraud, dishonesty, unlawful impairment, and obstruction.

MANNER AND MEANS OF THE CONSPIRACY

9. It was a part of the conspiracy that the defendant would by deceit, craft, trickery and dishonest means, defraud the United States by interfering with and obstructing the lawful governmental functions of the Treasury Department in that the defendant would fraudulently and falsely claim diesel-water fuel emulsion tax credits (Alternative Fuel Credit) resulting in fraudulently inflated tax refunds for tax year 2022.
10. It was further part of the conspiracy that the defendant would by deceit, craft, trickery and dishonest means, defraud the United States by interfering with and obstructing the lawful governmental functions of the Treasury Department in that the defendant would fraudulently and falsely claim investment and dividend income and withholdings resulting in fraudulently inflated tax refunds for tax year 2023.

OVERT ACTS

11. In furtherance of the conspiracy and to effect the objects of the conspiracy, the following overt acts, among others, were committed in the District of South Carolina and elsewhere:
- a. On or about March 24, 2023, in the District of South Carolina and elsewhere, the defendant **NATASHA MICHELLE GABRIEL**, caused to be filed Internal Revenue Service Form 1040 (Document Locator # 30211483509953) falsely claiming purchases of 172,000 gallons of diesel-water fuel emulsion.
 - b. On or about February 5, 2024, in the District of South Carolina and elsewhere, the defendant **NATASHA MICHELLE GABRIEL**, caused to be filed Internal Revenue Service Form 1040 (Document Locator # 32221436041714) falsely claiming \$196,778 of dividend income and \$59,778 of fraudulent withholdings.

All in violation of Title 18, United States Code, Section 371.

BRYAN P. STIRLING
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